

Final Examination (Optional)

MASTERING DEPRECIATION

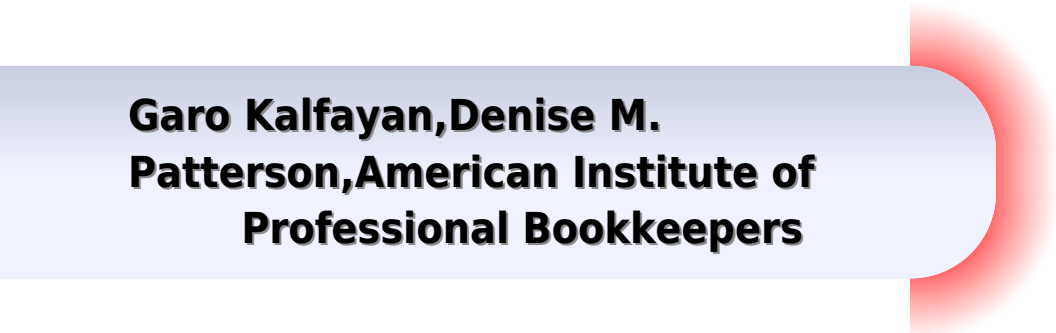
Instructions: Detach the Final Examination Answer Sheet on page 221 before beginning your final examination. Select the correct letter for the answer to each multiple-choice question below and mark it in on the Answer Sheet. Allow approximately 2½ hours.

The following information may be needed to answer some questions.

Equipment (partial IRS table) (Half-Year Convention, 200% Declining Balance)			
Year	3-year	5-year	7-year
1	33.33%	20.00%	14.29%
2	44.45%	31.60%	24.49%
3	14.81%	19.20%	17.49%
4	7.41%	11.52%	12.49%
5		11.52%	8.93%
6		5.76%	8.93%
7			8.93%
8			4.46%
Total Depreciation	100%	100%	100%

Aipb Mastering Depreciation Final Exam Answer Key

**Garo Kalfayan, Denise M.
Patterson, American Institute of
Professional Bookkeepers**



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